

session to consider Calendar Nos. 688, 706, and 549; that there be 2 minutes for debate equally divided between the two leaders or their designees prior to each vote; that upon the use or yielding back of time the Senate proceed to vote, without intervening action or debate, on the nominations in the order listed; that any rollcall votes be 10 minutes in length; the motions to reconsider be considered made and laid upon the table, with no intervening action or debate; that no further motions be in order to the nominations; that any statements related to the nominations be printed in the RECORD; that the President be immediately notified of the Senate's action and the Senate then resume legislative session.

The PRESIDING OFFICER. Without objection, it is so ordered.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

PROTECTING VOLUNTEER FIRE-FIGHTERS AND EMERGENCY RESPONDERS ACT OF 2014

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of H.R. 3979, which the clerk will report.

The assistant legislative clerk read as follows:

A bill (H.R. 3979) to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

The PRESIDING OFFICER. Under the previous order, the time until 5:30 p.m. will be equally divided and controlled between the two leaders or their designees.

Mr. DURBIN. I ask unanimous consent that all time be charged equally during quorum calls.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. GRASSLEY. Mr. President, I would like to take a few minutes to discuss the unemployment insurance extension bill currently being considered. There is little question that the job market remains tight providing few job opportunities for those who are currently unemployed. The unemployment rate remains at historically high levels of around 6.7 percent. However, the unemployment rate only tells part of the story. Millions of Americans have become discouraged and left the labor market entirely or are underemployed. When you consider these Americans, the unemployment rate isn't 6.7 percent, but a much starker 12.7 percent.

It is obvious from these numbers that many Americans continue to struggle in the face of a historically tepid recovery. Republicans and Democrats agree that there are things we can and should do to help the millions of Amer-

icans who are out of work and struggling to make ends meet. However, we have conflicting views on the best way to achieve this goal.

In 2008, Congress established the extended Emergency Unemployment Compensation program that provided Federal funded unemployment insurance benefits to the long-term unemployed. This benefit was on top of the 26 weeks of unemployment compensation ordinarily provided by the States. This program was never meant to go on forever. It is a temporary program that was designed to provide relief while we were in the depths of a recession.

This program has since been extended 11 times and we are now debating extending it for the 12th. There are reasonable arguments that at this time the emergency unemployment benefits should be extended once more. But if we are to extend the emergency unemployment program it should be done in a fiscally responsible way.

While the majority argues that the extension is fully offset, this is only true through a budgetary sleight of hand. The largest offset used to pay for the unemployment program is a so-called pension smoothing provision. This provision essentially allows sponsors of pension plans to underfund their pensions over the next few years. This raises concerns that pensions could be underfunded in future years, hurting pensioners, and potentially putting taxpayers on the hook for these plans should they need be taken over by the Pension Benefit Guaranty Corporation.

The Joint Committee on Taxation, JCT, estimates that over the long term the provision will actually cost the Treasury billions of dollars in revenue. As a result, the Congressional Budget Office, CBO, and JCT estimate that overall the bill before us would increase deficits by more than \$5 billion between 2024 and 2033.

Moreover, while an extension of emergency employment benefits is well intentioned, it serves only to treat the symptoms of unemployment, while doing nothing to address its cause. Instead of the debate we are having on extending unemployment benefits we should be focused on what can be done to ensure those who want to work are able to find good paying jobs.

Republicans have offered such an approach with the Good Jobs, Good Wages, and Good Hours Act, which was filed as an amendment to the underlying unemployment insurance bill.

This amendment is targeted at job creation by providing small businesses who are responsible for creating 70 percent of jobs in our economy with permanent tax relief aimed at incentivizing new investments. It would further cut red tape that imposes unnecessary burdens on job creators and would modify or repeal provisions of Obamacare that are proven job killers. Moreover, the amendment would spur job creation by increasing energy development by, amongst other

things, authorizing the construction of the Keystone XL Pipeline. I ask unanimous consent that a summary of this amendment be printed in the RECORD.

Unfortunately, the majority leader filled the amendment tree, thereby blocking all amendments. This prevented us from having an up-or-down vote on the jobs amendment I just described as well as several other amendments that sought to improve the underlying bill. As a result, the underlying bill is not fiscally responsible and would do nothing to address the causes of weak job creation. As such, I cannot in good conscience vote in favor of extending unemployment insurance at this time.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

GOOD JOBS, GOOD WAGES, GOOD HOURS ACT— OMNIBUS ALTERNATIVE TO UI TITLE I—ENERGY DEVELOPMENT

Approve Keystone XL and LNG Exports: This provision would approve the Keystone XL pipeline by removing the requirement of a presidential permit. It would also require the Department of Energy to automatically approve LNG export applications to Ukraine, Japan, and other NATO countries. (Hoeven UI Amdt. #2891)

The Saving Coal Jobs Act: This provision would block EPA regulations of greenhouse gas emissions for new and existing power plants. It would also streamline the mine permitting process and automatically approve permits the EPA has not acted on after a certain period of time. (McConnell UI Amdt. #2955)

Prohibit a Carbon Tax: This provision would create a point of order against any legislation that would establish a carbon tax. (Blunt UI Amdt. #2885)

TITLE II—OBAMACARE RELIEF

Restore the 40-hour Workweek: This provision would amend the definition of a full-time employee under ObamaCare from an employee who works 30 hours per week to an employee who works 40 hours per week. (S. 1188—Collins)

Repeal the ObamaCare Individual Mandate: This provision would permanently repeal the individual mandate under ObamaCare. (S. 40—Hatch)

Repeal the Medical Device Tax: This provision would repeal the 2.3% ObamaCare medical device tax, which has already destroyed over 30,000 jobs. (S. 232—Hatch/Toomey/Coats)

Exempt the Long-Term Unemployed from ObamaCare Employer Mandate: This provision would exempt long-term unemployed from the ObamaCare employer mandate headcount. (Thune UI Amdt. #2899)

Hire More Heroes Act: This provision would exempt veterans from the ObamaCare employer mandate headcount. A similar provision passed that House 406-1. (S. 2190—Blunt)

Full Repeal of ObamaCare: This provision repeals those sections of ObamaCare that were not repealed by the preceding sections.

TITLE III—TAX AND REGULATORY RELIEF

Permanent Expansion Section 179 Expensing: This section would make the \$500,000 Section 179 expensing permanent. Without any changes to the current law, the Section 179 expensing allowance would drop to \$25,000 for qualified assets acquired and placed in service in 2014.

Permanent Expansion of Section 1202 Stock: This provision would make permanent the 100 percent exclusion for Section